

**IN THE UNITED STATES DISTRICT  
NORTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA,	)	CASE NO. 1:13cr00520-001
	)	
Plaintiff,	)	JUDGE JAMES S. GWIN
	)	
vs.	)	ORDER
	)	
JOEL B. FRIEDMAN,	)	
	)	
Defendant.	)	

The Report and Recommendation of Magistrate Judge Kenneth S. McHargh was filed in this case on December 31, 2013 [Doc. 31] recommending that the above named defendant's plea of guilty be accepted and a finding of guilty be entered by this Court.

The Court hereby adopts the Report and Recommendation of the Magistrate Judge and accepts the defendant's plea of guilty and enters a finding of guilty.

**IT IS SO ORDERED.**

Dated: July 29, 2014

s/ *James S. Gwin*  
JAMES S. GWIN  
UNITED STATES DISTRICT JUDGE